



**Isle of Man**

*Ellan Vannin*

**AT 4 of 1953**

**RATING AND VALUATION ACT 1953**





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*Ellan Vannin*

## RATING AND VALUATION ACT 1953

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**Isle of Man***Ellan Vannin*

## RATING AND VALUATION ACT 1953

<i>Received Royal Assent:</i>	<i>28 May 1953</i>
<i>Passed:</i>	<i>6 July 1953</i>
<i>Commenced:</i>	<i>6 July 1953</i>

**AN ACT** to consolidate and amend the law relating to Rating and Valuation.

### GENERAL NOTES

1. The maximum fines in this Act are as increased by the *Rating and Valuation (Amendment) Act 1976*, by the *Fines Act 1986*, by the *Rating and Valuation (Amendment) Act 1991 s 9*, and by the *Criminal Justice (Penalties, Etc.) Act 1993 s 1*.
2. References to the Rolls Office, and the Registry for Deeds are to be construed in accordance with the *General Registry Act 1965*.
3. Any reference to any Division of the High Court is to be construed in accordance with the *High Court Act 1991 Sch 4*.

### PRELIMINARY

#### 1 Short title and Construction

This Act may be cited as the Rating and Valuation Act, 1953.

#### 2 Definitions

- (1) In this Act, unless the context otherwise requires the following terms and expressions shall have the meanings hereby assigned to them respectively, that is to say: —

“**Agricultural buildings**” means buildings (other than dwelling houses or shops) occupied together with agricultural land or being or forming part of a market garden and in either case used solely in connection with agricultural operations thereon.

“**Agricultural hereditament**” means any hereditament being agricultural land or agricultural buildings, or title arising out of agricultural land.

“**Agricultural land**” means any land used as arable, meadow or pasture ground only, land used for a plantation or a wood or for the growth of saleable

underwood, land exceeding one-quarter of an acre used for the purpose of poultry farming, cottage gardens exceeding one-quarter of an acre, market gardens, nursery grounds, orchards or allotments, including allotment gardens within the meaning of the *Allotments Act, 1928*, but does not include land occupied together with a house as a park, gardens (other than as aforesaid), pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a race-course; and for the purpose of this definition the expression “**cottage garden**” means a garden attached to a house occupied as a dwelling by a person of the labouring classes.

“**the Appeal Commissioners**” means the Isle of Man Rent and Rating Appeal Commissioners.<sup>1</sup>

“**Board**” [Repealed]<sup>2</sup>

“**the Clerk**” means the clerk to the Appeal Commissioners.<sup>3</sup>

“**Commissioners**” shall mean and include the Mayor, Aldermen and Burgesses of the Borough of Douglas and the Commissioners of any town, parish or village constituted or to be hereafter constituted under the *Local Government Consolidation Act, 1916*, or any Act amending the same.

“**Dues**” means, with respect to mines, dues, royalty, or tolls, either in money or kind, or partly in money and partly in kind; and the amount of dues which are reserved in kind means the value of such dues.

“**Financial year**” means the year commencing 1st April.<sup>4</sup>

“**Fine**” means, with respect to a lease of mines, fine, premium, or foregift, or other payment or consideration in the nature thereof.

“**Government contribution**” means the contribution made to rating authorities under section fifty-five of this Act.

“**Gross value**” means the rent at which a hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant’s rates and taxes and if the landlord undertook to bear the cost of the repairs and insurance, and the other expenses, if any, necessary to maintain the hereditament in a state to command the rent.

Provided that in estimating the annual rentable value of a hereditament to a tenant, no account shall be taken of the value of any services which the landlord renders, or procures to be rendered, to the tenant (either alone or in common with other tenants of the landlord) other than the provision of, or repairs to, or maintenance of, the hereditament.<sup>5</sup>

“**Gross value**” for rating purposes of a house or shop occupied in connection with agricultural land and used as the dwelling-house or shop of a person who –

- (a) is primarily engaged in carrying on or directing agricultural operations on that land; or



(b) is employed in agricultural operations on that land and occupies the house or shop by virtue of that employment;

means, so long as the house or shop is so occupied and used, the rent at which the house or shop might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.

For the purpose of ascertaining the rateable value thereof, such a house or shop shall be deemed to be a house, shop or building without land other than gardens.

“**Hereditament**” means any land, tenement, mine, hereditament, and property on account of which any person is or may be liable to any rate in respect of which the valuation list is by this Act made conclusive.

“**High Court**” means Her Majesty’s High Court of Justice of the Isle of Man.

“**Justice**” means a justice of the peace, and includes a high-bailiff.

“**Lease**” means, with respect to mines, lease or sett, or licence to work, or agreement for a lease or sett, or licence to work.

“**Mines**” includes mines of every description, quarries and works, whether open or underground, for acquiring or winning for profit stone, slate or mineral substances of any description: provided that the digging, raising and disposing of stone or slate by any tenant or farmer for his own use, or for the improvement of his own and neighbours” estates and tenements shall not be considered as for profit for the purposes of this Act. And the term “**mine**”, when the mine is occupied under a lease, includes the underground workings, and the engines, machinery, workshops, tramways and other plant, buildings (not being dwelling-houses) and works, and surface of land occupied in connection with and for the purposes of the mine, and situate within the boundaries of the land comprised in the lease or leases under which the dues or dues and rent are payable or reserved.<sup>6</sup>

“**Owner**” includes the person for the time being receiving the rack rent of the rated property, whether on his own account or as agent or trustee for any other person, and, where the rated property is occupied free of rent, the person by whose permission it is so occupied.<sup>7</sup>

“**Parish**” means a parish for civil purposes, but exclusive of any town or part of a town within its limits.

“**Prescribed**” means prescribed by the regulations contained in the Second Schedule of this Act, or by any regulation substituted therefor by the Treasury in pursuance of the powers contained in this Act, or prescribed by regulations made by the Governor under this Act.<sup>8</sup>

“**Rating authority**” means in the case of all rates collected by or payable to the Treasury other than drainage rates, under the *Land Drainage Act, 1934*, or any enactment amending that Act, the Department; in the case of rates payable to the Corporation of Douglas, the Mayor, Aldermen and

Burgesses of such Corporation; and in the case of rates payable under the Local Government Acts, the town, parish and village commissioners in respect of the respective local government districts or portions thereof; and, in the case of any other rates, the authority empowered to collect and receive such rates.<sup>9</sup>

“**rateable value**” shall be the sum remaining after making the deductions from the gross value, as set out in the Fourth Schedule to this Act.<sup>10</sup>

“**Rate**” means a rate the proceeds of which are applicable to public, general or local purposes, which is leviable on the basis of an assessment in respect of the yearly value of property, and includes any sum which, though obtained in the first instance by a precept, certificate, or other instrument requiring payment from some authority or officer, is or can be ultimately raised out of a rate as before defined.

“**Ratepayer**” means any person who is liable in respect of any rateable hereditament to any rate in respect of which a valuation list is by this Act made conclusive.

“**Rating area**” means any area within which the rating authority has power to make a rate; and for the purposes of valuation it includes any part of a rating area within a parish;

“**Tithes**” [Repealed]

“**Tithe rent charge**” [Repealed]<sup>11</sup>

“**Town**” means the towns of Castletown, Douglas, Peel and Ramsey, respectively; and shall also be deemed to include any Local Government district (other than a parish) constituted, or to be constituted, under the *Local Government Consolidation Act, 1916*, or any Act amending the same.

“**the Treasurer**” [Repealed]<sup>12</sup>

“**Valuers**” means the person or persons appointed valuers in terms of this Act.

- (2) Expressions in any other Act relating to the making and levying of a rate shall include the issue and enforcement of any precept or order for the payment of money out of rates under the authority of any Act, and shall be construed accordingly.

## PART I

### *Valuation of Property*

#### 3 Preparation of valuation lists by the Treasury

- (1) The Treasury shall, from time to time prepare, from the existing valuations, returns and other information received from any Commissioners, owners or occupiers of any property, and make out a list

(in this Act called “the valuation list”) of all the rateable hereditaments in each rating area, and of the value thereof, and from time to time also make any necessary apportionments of hereditaments.<sup>13</sup>

(2) [Repealed]<sup>14</sup>

#### **4 Right to inspect**

Any person duly authorised in that behalf by the Treasury shall have the right, free of charge, to inspect all valuations and valuation maps now in the Rolls Office, or which may be at any time deposited therein under this Act or otherwise and shall have liberty to make copies thereof. Any such person shall also have the right, free of charge, to inspect any documents deposited in the Registry for Deeds and to take extracts therefrom.<sup>15</sup>

#### **5 Owner or occupier to furnish Treasury with plan of hereditament**

Whenever any hereditament (except such as are situate in towns, otherwise provided for by this Act) is to be valued and there is not on record in the Rolls Office a correct plan showing the same, the owner or occupier thereof shall, on being called on by the Treasury to do so, forthwith furnish a correct plan of the same to the Treasury and the same shall be recorded or deposited with the other valuation plans in the Rolls Office.<sup>16</sup>

#### **6 Certain official persons to aid the Treasury and furnish information**

All collectors of rates and clerks of Commissioners shall severally aid and assist the Treasury, and the valuers, in the execution of this Part of this Act, and shall obtain for and furnish to the Treasury such information as to property within the rating areas for which they may severally act as the Treasury may reasonably require. Any person acting in contravention of this section shall be liable on summary conviction, to a fine not exceeding £500.<sup>17</sup>

#### **7 Returns from owner or occupier**

Whenever, in the preparation of a valuation list, the Treasury shall find it necessary, it shall serve a notice upon the owner, the reputed owner, or occupier of any hereditament which requires valuing or re-valuing, requiring such owner, reputed owner, or occupier to supply it with a return showing the name and address of the owner or occupier, the rent payable or agreed to be paid in respect of such hereditament, or the purchase price thereof, and the cost of any buildings erected thereon, or such other information as may be necessary to enable the Treasury to arrive at a true valuation of the said hereditament, and such owner, reputed owner, or occupier shall make such returns in writing within ten days after receipt of such notice, and any owner, reputed owner, or occupier who shall fail to forward such return within ten days, or who shall knowingly make any false statement as to rent, purchase price, cost of

buildings, or other particulars, shall be liable, on summary conviction, to a fine not exceeding £2,500:

Provided always that all persons assisting in the preparation of the valuation lists, and the Treasury shall keep such returns secret except in the event of an appeal from the valuation, in which case such returns shall be produced, and, as against the person making the same, be deemed to be evidence of the facts therein stated.<sup>18</sup>

## **8 Appointment, duties and powers of Valuers**

- (1) The Treasury may employ competent persons to give advice or assistance in connection with the valuation of any hereditaments, and any person so employed shall have power at all reasonable times, and after giving due notice and on production if so required of authorisation in writing in that behalf from the Treasury to enter on, survey and value any hereditament which the Treasury may direct such person to survey and value.<sup>19</sup>
- (2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section he shall be liable, on summary conviction, to a fine not exceeding £500.
- (3) A valuer shall make his valuation in writing, showing the parcels and particulars of each separate hereditament comprised therein and the amounts at which he has valued each of the said parcels and particulars separately, and shall sign such valuation.

## **9 Valuation lists to be made for each rating area**

There shall be a valuation list for each parish and town; but where any such parish or town includes any separate rating area within which a rate separate and distinct from a rate affecting the whole parish or town may be raised, such valuation list shall be made in parts in such manner that each separate rating area may be distinguished as if there were a separate valuation list thereof, and each part shall be designated by some name or distinguishing addition.

## **10 Form and contents of valuation list**

The valuation list shall be (as nearly as may be) in the forms given in the Third Schedule to this Act, or in such other form as the Treasury may direct, and it shall include every hereditament as defined by this Act in the rating area.

Provided always —

- (1) That as to the hereditaments of proprietors of railways, tramways, gas and water works other than dwelling-houses, it shall be necessary only to enter in the valuation list the contents and a general description of each hereditament within each separate rating area without any manorial description.

- (2) [Repealed]<sup>20</sup>
- (3) That as to mines it shall suffice that there is entered in such list, as to each separate rating area, the mine by its usual name or by a general description thereof:

Provided also, that the proprietors or occupiers of railways, tramways, and gas and water works, and the occupiers of mines, shall respectively, whenever required by the Treasury, furnish to the Treasury a map or plan of the respective works, and of the lands occupied by such works, there being shown on such map or plan the portions of such works and lands within each separate rating area. Any person liable to furnish such map or plan and refusing to furnish the same where required as aforesaid, shall, on summary conviction, be liable to a penalty not exceeding £5,000.<sup>21</sup>

## 11 Valuation of hereditaments, containing machinery and plant

- (1) For the purpose of the making or revision of valuation lists under this part of this Act, the following provisions shall have effect with respect to the valuation of any hereditament other than a hereditament, the value of which is ascertained by reference to the accounts, receipts or profits of the undertaking carried on therein —
  - (a) all such plant or machinery in or on the hereditament as belongs to any of the classes specified in the Fifth Schedule to this Act shall be deemed to be a part of the hereditament;
  - (b) subject as aforesaid, no account shall be taken of the value of any plant or machinery in or on the hereditament.
- (2) The Treasury shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant or whether any particular machinery or plant, has been treated in pursuance of the provisions of this section as forming part of the hereditament.<sup>22</sup>
- (3) Nothing in this section shall affect the law of practice with regard to the valuation of hereditaments the value of which is ascertained by reference to the accounts, receipts and profits of an undertaking carried on therein, or be taken to extend the class of property which is under the law and practice as in force at the commencement of this Act deemed to be provided by the occupier and to form part of his capital.
- (4) The Treasury may, by Order, from time to time, with the approval of Tynwald, amend the Fifth Schedule to this Act.<sup>23</sup>

## 12 Mines to be subject to rates

The valuation of mines for the purposes of rating shall be in accordance with the provisions of this Act applicable thereto.

### 13 Annual rateable value of mines

Where a mine is occupied under a lease or leases granted without fine on a reservation wholly or partly of dues or rent, the rateable annual value thereof shall be taken to be the annual amount of the whole of the dues payable in respect thereof during the year ending on the thirty-first day of December preceding the commencement of each financial year, in addition to the annual amount of any fixed rent reserved for the same, which may not be paid or satisfied by such dues, except that where the person receiving the dues or rent is liable for repairs, insurance, or other expenses necessary to maintain the mine in a state to command the annual amount of dues or rent, the annual average cost of the repairs, insurance, and other expenses for which he is so liable shall be deducted from the gross amount of the dues and rent, and the balance thereof shall be the rateable value.

In the following cases, namely —

- (1) Where a mine is occupied under a lease granted wholly or partly on a fine; and
- (2) Where a mine is occupied and worked by the owner; and
- (3) In the case of any other mine which is not excepted from the provisions of this Act, and to which the foregoing provisions of this section do not apply,

the rateable annual value of the mine shall be taken to be the annual amount of the dues, or dues and rent, at which the mine might reasonably be expected to let without fine on lease of the ordinary duration, according to the usage of this Isle, if the tenant undertook to pay all tenants' rates and taxes and tithe rent charge, and also the repairs, insurance and other expenses necessary to maintain the mine in a state to command such annual amount of dues, or dues and rent.

### 14 [Repealed]<sup>24</sup>

### 15 Insertion in list of gross and rateable value of Crown and other exempted hereditaments

Where any contribution in aid of rates is paid by or on behalf of Her Majesty or of any department of the government or otherwise in respect of any hereditament situate in any rating area which is not rateable, the gross and rateable value of that hereditament, according to the estimate (if any) of the value on which the contribution is computed, or, if there be no such estimate, according to the estimate made in manner provided by law with respect to the estimate of other like hereditaments, shall be included in the valuation list of such rating area, but nothing in this section shall render such hereditament rateable.

**16 Limit of rate of deductions**

The percentage or rate of deductions to be made from the gross value, in calculating the rateable value for the purposes of this Act, shall not exceed the amounts named in the Fourth Schedule to this Act, so far as the same are applicable.

Provided that if the amount of the rateable value includes a fraction of a pound, the amount of the rateable value shall be increased or reduced, as the case may be, to the nearest complete pound, or if the fraction is 50p the fraction shall be disregarded.<sup>25</sup>

**17 Authentication of valuation list**

When the Treasury proves a valuation list it shall cause the totals of the gross and rateable value of all the hereditaments in the list to be ascertained and inserted in the list, and the list shall be signed on behalf of the Treasury or otherwise authenticated in such manner as the Treasury may direct.<sup>26</sup>

**18 Treasury to send copy of valuation lists to Commissioners**

As soon as conveniently may be after a valuation list has been approved, and any appeals therefrom determined, the Treasury shall send to the Commissioners of each district a true certified copy of the valuation list, so far as it relates to each respective district, to be kept by such Commissioners, and such copy shall be submitted as evidence of the original valuation list, and any rating authority shall be entitled to take copies thereof at all reasonable times.<sup>27</sup>

**19 Ratepayers entitled to inspect and take copies of valuation lists, etc**

Every ratepayer in a rating area may, at any reasonable time, without fee or charge, inspect and take copies of and extracts from the rate books of the rating area and the valuation lists and documents which are required by this Part of this Act to be deposited in the same place in a rating area in which rate books are kept or are deemed to be part of the rate books of the rating area.

Whoever unreasonably hinders any person from inspecting or taking copies of or extracts from any list or document in pursuance of this Part of this Act, or refuses to give any copy or extract which such person is entitled by this Part of this Act to obtain from him, or demands in respect of any of the above matters a fee not authorised by this Part of this Act, shall be liable, on summary conviction, to a fine not exceeding £500 for each offence.

**20 Evidence and copies of valuation list, etc**

A valuation list may be proved by the production of a copy of such list or valuation, or of the part required to be proved, purporting to be certified to be a true copy by the Treasury, and the certificate shall state that the alterations (if any) made in the list or valuation or in the part so copied by or in consequence

of the decision on an appeal under this Act, have been correctly made in the copy so produced, but such copy need not show what alterations have been so made.

The Treasury, on application, shall, within a reasonable time, furnish a copy of the valuation list, or a part thereof certified as aforesaid, to any person on payment of a sum not exceeding the rate of 25p for every hundred separate valuation entries numbered separately.<sup>28</sup>

## **21 Duration of valuation list**

The valuation list as approved by the Treasury, and, if altered on an appeal under this Part of this Act, as so altered, shall come into force at the beginning of the financial year succeeding that in which it was made, and shall be deemed to have been duly made and shall last for five years, subject to any alterations that may be made by a supplemental list, or otherwise, as hereinafter mentioned.<sup>29</sup>

## **22 Rate to be levied notwithstanding appeal**

Notwithstanding an appeal under this Part of this Act pending at the commencement of the financial year, the valuation list shall come into force unaltered, and every rate in respect of which the valuation list is conclusive shall be made, charged, and paid in accordance with that valuation list; and where an alteration in the valuation list is made on such appeal, the amount of the rate shall be altered accordingly, and the difference in amount, if too much has been paid, shall be repaid or allowed, with such interest (if any) as the court hearing the appeal may allow, and if too little, shall be deemed to be arrears of the rate (except so far as any penalty or fine is incurred on account of arrears), and shall be paid and recovered accordingly.

Provided that where the rate is a sum which is obtained by a precept or order requiring payment from some authority or officer, it shall not be obligatory to make any fresh estimate, calculation, or apportionment of the rate, unless the said authority or officer require the same to be made, or the assessment authority think fit to make the same.

## **23 Mode of periodically revising valuation list**

Every valuation list shall be revised as follows: —

- (1) A new valuation list shall be made in every fifth financial year, and on coming into force shall supersede the previous valuation list;
- (2) In each of the four financial years after a valuation list is made the same shall be revised by a supplemental list, if necessary;
- (3) A supplemental list shall, so nearly as circumstances admit, be made in the same manner, and subject to the same regulations and come into



force at the same time of the year, and subject to the same conditions as the valuation list;

- (4) In a financial year at the commencement of which a supplemental list comes into force the valuation list which was in force on the day before such commencement, together with and as altered by such supplemental list, shall be the valuation list in force during that year;
- (5) A general revaluation of any district shall not be made oftener than every ten years, and then only at the discretion of the Treasury.<sup>30</sup>

## 24 Objections to valuation lists

Any ratepayer or any Commissioners aggrieved by the incorrectness or unfairness of any matter in the valuation list or by the insertion therein or omission therefrom, of any matter, or by the valuation as a single hereditament of any building or a portion of a building occupied in parts, or otherwise with respect to the list, or that a proper valuation list is required by this Part of this Act for a rating area has not been approved by the Treasury, may lodge an objection in writing with the Treasury, who within 21 days of receipt thereof shall (unless the objection has been withdrawn) forward the same to the Appeal Commissioners.<sup>31</sup>

## 25 Sittings of Appeal Commissioners

The Appeal Commissioners shall, within the prescribed time, cause notice of every sitting for hearing objections to the valuation list of a rating area, other than a sitting by adjournment, to be published.

On the consideration of any objection, the objector, the Commissioners concerned and the occupier, if not the person making the objection, of the hereditament to which the objection relates, shall be entitled to appear and to be heard and to examine any witness before the Appeal Commissioners and to call witnesses.

On the consideration of any objection, any valuer employed by or on the staff of the Treasury to value the hereditament to which the objection relates may be called as a witness.

The Appeal Commissioners may take evidence on Oath and, for that purpose, the Chairman may administer Oaths.

The Appeal Commissioners shall at such sitting hear and determine all objections made as provided by this Part of this Act and may alter the valuation list accordingly or may from time to time adjourn any such sitting or further hearing and the determination of any such objection and may, where it thinks fit, direct notice or further notice of any such objection to be given.

It may also, if it thinks fit, with the consent of all persons interested in any hereditament, hear an objection relating to such hereditament of which notice has not been given as provided by this Act.<sup>32</sup>

## 26 Revision of valuation list by Treasury

- (1) The Treasury shall, within the prescribed time, revise the valuation list of every valuation area by making such alterations, insertions and corrections in the list and in the valuations, upon such information, as it thinks sufficient.
- (2) Before making any such alterations, insertions or corrections the Treasury shall give due notice to, and consider any representations made by, any party affected thereby.
- (3) Any such party may make an objection to an alteration, insertion or correction made in revising a valuation list, and the Appeal Commissioners shall hear and determine any such objection.
- (4) The provision of sections 24 and 25 shall apply to an objection under subsection (3) as they apply to an objection under section 24.<sup>33</sup>

## 27 Form and contents of supplemental list

A supplemental list shall be in the like form as the valuation list, or in such other form as the Treasury shall direct, and shall show all the alterations which have taken place during the preceding twelve months in the value of any hereditaments in the valuation list arising from any building or structural alteration, or from any change in the occupation or in the mode of occupation, or from any other cause, and shall include any hereditaments omitted from the valuation list; and exclude therefrom the value of any building which may be pulled down. Provided that no rates shall be payable in respect of buildings occupied for less than a year in any one year greater in amount than the rent (if any) that may have been received in respect thereof.<sup>34</sup>

## 28 Mode of preparing supplemental lists

- (1) On or before the 1st November in each year, the Commissioners shall forward to the Treasury a return with respect to their respective districts, showing —
  - (a) all hereditaments not appearing in the list for the time being in force;
  - (b) all hereditaments in which alterations have been made since the last return;
  - (c) any hereditaments which, in the opinion of the Commissioners, require revaluation, stating the reason for such opinion and the correction the Commissioners desire to be made in the list it being intended, under this provision, that the Commissioners may include their whole district, if in their opinion a general valuation of the district is desirable.

In case the Commissioners of any district fail to make such return punctually, or fail to include in such return any hereditaments included

in sub-sections (a) and (b) hereof, the cost of valuing or revaluing any such hereditaments may, at the discretion of the Treasury, be made a charge upon the rates of such district, and shall be recoverable summarily by the Treasury from such Commissioners.<sup>35</sup>

- (2) In preparing the supplemental list the Treasury shall correct any error which, before such day as they may fix, they are requested in writing by the owner or occupier of the hereditaments affected by such error to correct, or which was caused by reason of accident or mistake, or of the hereditament being unoccupied, or of a false return, false representation or fraud; and, for the purpose of this section, the correcting of an error shall be deemed to include the supplying of any omission or defect.<sup>36</sup>
- (3) Such supplemental list shall also contain a list of any existing valuations which, in the opinion of the Treasury should be struck off the general valuation list.<sup>37</sup>
- (4) If there is no alteration or correction which make a supplemental list necessary, the Treasury shall give a certificate to that effect, which shall be subject to objection and appeal in like manner as soon as may be as if it were a supplemental list.<sup>38</sup>
- (5) [Repealed]<sup>39</sup>
- (6) All the powers conferred upon the Treasury to enable them to prepare the general list may be exercised by them in the preparation of the supplemental lists.<sup>40</sup>
- (7) In the case of a revaluation of any district the Appeal Commissioners may sit to hear objections from time to time, as it may consider advisable, and, although the whole valuation may not have been completed, upon notice being given, and on the valuation list, so far as it is completed, being forwarded to the Commissioners, as required by section 32, such valuation shall not take effect until the whole district has been revalued and the list finally approved and signed and a copy thereof forwarded to the Commissioners.<sup>41</sup>

## **29 Assessment of certain buildings occupied in parts**

- (1) Where any building which was constructed or has been adapted for the purpose of a single dwelling house or as to part thereof for such purpose and as to the remainder thereof for any purpose other than that of a dwelling house or residence is occupied in parts, the Commissioners of the district concerned shall, on or before the 12th day of December next following such adaptation, make a return thereof to the Treasury, and the Treasury, in preparing or amending any valuation list or supplemental list may, if they think fit, having regard to all the circumstances of the case, including the extent (if any) to which the parts separately occupied have been served by structural alterations, treat the building or any portion thereof as a single hereditament, and a building

or portion of a building so treated shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rent payable in respect of the parts.<sup>42</sup>

- (2) In case the Commissioners of any district fail to make such return punctually, or fail to include in such return any hereditaments included in this section, the cost of valuing or revaluing any such hereditaments may, at the discretion of the Treasury, be made a charge upon the rates of such district, and shall be recovered summarily by the Treasury from such Commissioners.<sup>43</sup>

### **30 Valuation of new or altered buildings**

- (1) The Commissioners may at any time make a supplemental return to the Treasury, in the same form as a return under section 28 of this Act, specifying —
  - (a) any new building erected or in course of erection in their district which is likely to be occupied within 12 months, or
  - (b) any alteration made or in course of being made to any building in their district which is likely to increase its value.
- (2) The Treasury shall cause any such buildings to be valued or revalued, as the case may be, and the provisions of this Part dealing with the valuation of hereditaments shall apply to such valuation or revaluation.
- (3) A valuation or revaluation made under subsection (2) shall be the valuation in force for the remainder of the financial year in which it is completed, but in demanding payment of the rate due on such a revaluation the rating authority shall give credit for any amount already paid under the previous valuation.
- (4) The rating authority shall make to an owner or occupier who —
  - (a) is liable to pay any rates by virtue of a valuation or revaluation under this section for the remainder of a financial year, and
  - (b) pays the amount due before the expiration of one-third of that period, or such later date or dates as are specified by the rating authority,an allowance of 5 per cent. of the amount due; and section 64 shall not apply to those rates.<sup>44</sup>

### **31 Valuation of unfinished buildings or extensions**

The Treasury, if it considers it desirable, shall direct any unfinished buildings or extensions to any existing buildings to be valued at their full value when finished, and may, for that purpose, require the production of any drawings or specifications in the possession of the owners or of the Commissioners.<sup>45</sup>

**32 Copies of valuation lists to be deposited for public inspection and reference**

The Treasury shall, at least twenty-one days before the sitting of the Appeal Commissioners for hearing objections appearing in the valuation lists of any Local Government district, deposit a copy of the valuation list of such district with the clerk of the Commissioners thereof at their office, and such list shall be open for public inspection and reference for ten days from the date on which the same shall be deposited and public notice of such deposit shall immediately be given in not less than two newspapers printed and circulated in this Island.<sup>46</sup>

**33 Apportionment of valuation**

Whenever any hereditament included in any valuation list becomes divided in ownership or occupation, any person interested as owner or occupier of any portion thereof may apply to the Treasury to apportion and divide the value fixed upon the whole of the said hereditaments upon the several divisions thereof according to their respective values; and the Treasury shall accordingly so apportion and divide the same, and shall cause such apportionment to be duly entered on their supplemental valuation list in substitution for the former valuation thereof.

Whenever an occupier or owner of a portion of any hereditament included in any valuation on the valuation list shall have paid any rate payable in respect of the whole of such hereditament, and there be no apportionment of value made in any valuation list in respect of such separate portion thereof, such occupier or owner so paying the same shall be entitled to recover from the owners or occupiers of the other portions of the said hereditament included in such valuation their shares of or contributions to such rate according to such apportionment as a judge of the High Court may decide to be fair and reasonable, with such costs as the judge may allow.<sup>47</sup>

**34 Notice to owner or occupier where liability is increased or decreased or apportioned**

Where, in the new valuation list, some hereditament not included in the valuation list for the time being in force, is inserted, or the gross or rateable value of some hereditament above or below the value stated in such last-mentioned list be increased or decreased, or the former valuation is apportioned as hereinafter mentioned, the Treasury shall, as soon as practicable after the deposit of the new valuation list, serve on the owners or occupiers of such hereditaments a notice stating the gross and rateable value thereof inserted in the new list; and where the value is increased or decreased, the amount of the old and of the increased or decreased value; and, where apportioned, the several amounts apportioned on the respective portions thereof: Provided always that it shall not be necessary for the Treasury to serve any notice in respect of the insertion of gross value in the first valuation list of any parish or

town under this Part of this Act, although the gross value may not have been inserted in the former list.<sup>48</sup>

### **35 Publication and service of notices, etc, by post, etc**

- (1) A notice required by this Part of this Act to be published shall, on the day fixed by this Part of this Act, and if no day is so fixed, on the Sunday following the receipt of such notice, or the document to which the notice refers, and the two following Sundays be published in the manner in which public notices are required to be given by law.
- (2) All orders and notices under this Part of this Act shall be in writing or print, or partly in writing and partly in print, and if made or given by the Treasury, shall be sufficiently authenticated if purporting to be signed by a person authorised in that behalf by the Treasury.<sup>49</sup>
- (3) All orders, notices, and documents required by this Part of this Act to be served on or sent to any person or body of persons corporate or unincorporate may be either delivered to such person or the clerk of such body, or left at the usual place of abode of such person or clerk, or at the office of such clerk or body, or (if such abode or office cannot on reasonable inquiry be discovered), at the premises to which the order, notice, or document relates.
- (4) They may also be served by being sent by post, by a prepaid letter, addressed to such person, or to such body or their clerk, and, if sent by post, shall be deemed to have been served and received respectively at the time when the letter containing the same would be delivered in the ordinary course of post, and in proving such service or sending, it shall be sufficient to prove that the letter containing the order, notice or document was properly addressed and prepaid and put into the post.
- (5) Where an hereditament is occupied by a railway, gas, water, or other company, or by an occupier who does not reside in and has not any office or place of business in the parish, a notice shall be deemed to be properly addressed if addressed to the secretary of such company at the principal office, or at one of the principal offices (if there are more than one) of the company, or if addressed to the usual place of abode of such occupier, or to one of such places of abode if there is more than one.

### **36 Saving for ratepayer where notice not served in time**

Where any officer is required by this Part of this Act to serve a notice upon any ratepayer, and fails to serve the same, or fails to serve the same within the prescribed time, such ratepayer shall not be thereby deprived of any remedy or advantage which he would have had if such default had not been made, and (without prejudice to any other remedy) the High Court shall allow such ratepayer the same facility for making or opposing an objection on appeal as he

would have had if such default had not been made, and may, if need be, for this purpose postpone or vary the prescribed time.

### **37 Owner, where rated, to be in position of occupier**

Where the owner of or person receiving rent in respect of an hereditament is liable to be assessed to or to pay any rate in the place of the occupier, or has agreed to pay rates, he shall for the purposes of this Part of this Act be deemed to be the occupier.

Where under any Act any rate or part of a rate paid by the occupier of an hereditament may be deducted from the rent of such hereditament, the person entitled to receive that rent shall be deemed, for the purpose of this Act, to be the occupier of that hereditament, as well as the person who pays the rent.

### **38 Times within which proceedings under Act are to be taken**

With respect to the times in each financial year within which proceedings under this Part of this Act are to be taken, the regulations in the Second Schedule to this Act shall be observed.

### **39 Provision where time is not observed**

Where the prescribed time is for any reason not duly observed, the Chief Secretary may, on application, fix some other time, and every proceeding shall be as valid as if the time so fixed were the prescribed time.<sup>50</sup>

### **40 Persons entitled to appeal**

Any ratepayer or any Commissioners who appeared before the Appeal Commissioners on consideration of an objection made before the Appeal Commissioners under this Part of this Act who, in the case of a valuation list for a rating area, may be aggrieved by the decision of the Appeal Commissioners on an objection, may appeal against such decision to the High Court.

Any ratepayer in a rating area, and any Commissioners in any rating area, if he, or they, feel aggrieved by reason —

- (1) of the total gross value or of the rateable value in the valuation list for such rating area being too high or too low; or
- (2) of there not being a proper valuation list as required by this Act approved for such rating area,

may appeal to the High Court. Any appeal under this section must be by petition to a judge of the High Court, presented within two calendar months from the time of the approval of the valuation list in respect of which the appeal may be brought, and at no time thereafter.

The Commissioners may bring such appeal by their clerk, or other person authorised by them in their behalf.<sup>51</sup>

#### **41 Appeals by persons involving common principle to be heard as one appeal**

Where persons who appeared before the Appeal Commissioners feel aggrieved by the decisions of the Appeal Commissioners or objections made in relation to the valuation of any hereditaments and such decisions involve common principles, the persons may, by a combined appeal against such decisions to the High Court, state that they appeal against all such decisions as one appeal, and thereupon such appeal shall be heard as one appeal, unless the Court direct the appeal against any of such decisions to be heard separately, on the ground that it involves different principles from the other decisions.<sup>52</sup>

#### **42 Notice of appeal**

Notice in writing of every appeal respecting the valuation list of a rating area, specifying (except where the appeal is for want of a list) the correction which the appellant desires to be made, or the objections which he makes, must be served within the prescribed time on each of the following persons, where not the appellant, namely —

On the Treasury; and

Where the appeal relates to a particular hereditament, on the occupier (if any) and on the owner, if within this Island;

On the Commissioners of the rating area concerned;

and the Treasury and the persons and body on whom such notice of appeal is required to be served may appear as respondents to such appeal.<sup>53</sup>

#### **43 Appeals to be heard in Civil Division of High Court**

All appeals shall be heard summarily in the Civil Division of the High Court.

The Court may adjourn the hearing from time to time, and if, from accident or mistake, due notice of appeal has not been given, or if an additional notice of appeal appears to be required, the Court may, if it think it just, order notice of appeal to be given, on such terms as to costs or otherwise as it thinks fit.

A person authorised in that behalf by the Treasury shall attend the Court with the valuation list to which the appeal relates and the judge shall make, and place his initials against, every alteration in the list.

The Court shall, as it thinks just, either confirm or alter the valuation list, so far as it is questioned by the appeal, in accordance with this Part of this Act; and where on appeal it inserts, or omits, or alters the value of an hereditament, shall make the necessary consequential alteration in the total value in the valuation list.<sup>54</sup>



#### 44 **Judges not disqualified from acting by reason of being rated**

Any high bailiff, or justice shall not, as such, be disqualified from acting in any matter under this Act by reason only of his being rated or being liable to be rated.<sup>55</sup>

#### 45 **Costs of appeal**

The costs of an appeal under this Part of this Act shall be in the discretion of the Court hearing the appeal, and may be awarded by it to be paid by such parties to the appeal and in such proportions as it thinks just.

The costs of an appeal awarded under this Part of this Act against or incurred by any Commissioners with respect to which there is no other provision in this Act, shall be paid out of the district funds of such Commissioners.

#### 46 **Penalty for false returns**

If any person wilfully makes or causes to be made any false return required under this Part of this Act, including any return required by an order of any court or of the Treasury under this Part of this Act he shall be liable, on summary conviction, to a fine not exceeding £2,500.

A complaint for an offence under this section must be laid within two years from the time when the offence was committed.<sup>56</sup>

#### 47 **Fine for defacing list, rate book, etc**

Every person who wilfully injures, defaces, conceals, or destroys any book, list or document which he is required by or in pursuance of this Part of this Act to produce shall be liable, on summary conviction, to a fine not exceeding £500.

## PART II

### *Rating*

#### 48 **Interpretation**

(1) In this Part of this Act, if not inconsistent with the context, the following expressions have the meanings hereinafter assigned to them, that is to say —

“**first occupier**” means the first person in actual occupation of the rated property in the year for which the rate is levied;

“**subsequent occupier**” means the person in actual occupation of the rated property subsequent to the first occupier in the year for which the rate is levied.

- (2) In sections fifty-two, fifty-four, fifty-five, fifty-six, fifty-seven and fifty-eight of this Act, the expression “rates” does not include —
- (a) a drainage rate payable under the provisions of the *Land Drainage Act, 1934*, or any enactment amending that Act; or
  - (b) any rates payable by consumers for a supply of water; or
  - (c) any rate of a description commonly known as a church rate or any other rate of a similar character.

#### 49 Rates to which this Part applies

- (1) Notwithstanding anything contained in any enactment the provisions set out in section 50 of this Act shall apply to each of the following rates —
- (a) [Repealed]<sup>57</sup>
  - (b) [Repealed]<sup>58</sup>
  - (c) [Repealed]<sup>59</sup>
  - (d) [Repealed]<sup>60</sup>
  - (e) the rate levied under the *Burials Act 1986*;<sup>61</sup>
  - (f) [Repealed]<sup>62</sup>
  - (g) the rates levied under section 11 of the *Sewerage Act 1999*.<sup>63</sup>
- (2) The Treasury may, at the request and in pursuance of a resolution of any of the Commissioners specified in Schedule 1 to the *Local Government (Rating) Act 1971* by order provide that any general district rate or special district rate levied by such Commissioners under the provisions of the Local Government Acts 1916 to 1971 shall thereafter be collected by the Treasury. A copy of the resolution of such Commissioners levying the rate shall be forwarded to the Treasury as soon as may be after the 16th February in each year, and the Treasury shall collect the same and, after deducting from the proceeds of the rates so collected the cost of the collection thereof in terms of section 65 of this Act, shall pay the balance to such Commissioners.<sup>64</sup>

#### 50 Provisions as to rate

- (1) The rate shall be a charge upon the rated property and such charge shall rank *pari passu* with the rates levied by the municipal corporation of Douglas and by the Commissioners of towns, parishes, village districts and special districts.<sup>65</sup>
- (2) [Repealed]
- (a) The rate shall be paid by the first occupier;
  - (b) if default shall be made in payment of the rate by the first occupier, the rate shall be paid by the subsequent occupier;
  - (c) if default shall be made in payment of the rate —

- (i) by the first occupier and the subsequent occupier, or
  - (ii) by the first occupier and there be no subsequent occupier,
- the rate shall be paid by the owner:

Provided nevertheless that in respect of any rate payable in respect of a period prior to the year current at the time when it is sought to enforce such charge against the owner under paragraph (c) of this subsection such charge shall not be enforceable against the property or the owner unless notice in writing that such rate remains unpaid shall have been given to the owner during or within one month after the expiration of the year in which such rate became payable.<sup>66</sup>

- (3) [Repealed]<sup>67</sup>
- (4) [Repealed]<sup>68</sup>
- (5) The rate shall be recoverable as a debt by and in the name of the Treasury.<sup>69</sup>
- (6) [Repealed]<sup>70</sup>
- (7) In the absence of agreement to the contrary, the first occupier or the subsequent occupier may deduct one half of the rate payable by him from the rent due or accruing due to the owner of the rated property, and every owner shall allow such deduction accordingly.
- (8) [Repealed]<sup>71</sup>
- (9) For the purposes of this section, default shall be deemed to be made in payment of the rate if, within a reasonable time after notice has been served, payment has not been made.

#### **50A [Repealed]<sup>72</sup>**

### **51 Rating of, and collection of rates by owners**

- (1) Notwithstanding anything contained in any enactment, all rates levied after this Act comes into operation, payable in respect of all hereditaments (exclusive of agricultural land or agricultural buildings) the rent of which becomes payable at lesser intervals of time than quarterly, and the rateable value of which does not exceed thirty-five pounds, shall be payable by the owner of such hereditaments, and such owner shall be rated therefor instead of the occupier.

The rating authority shall make to the owner, who, being so rated under this section pays the amount due by him in respect of the rate before the expiration of one-third of the period, in respect of which the rate is made, or such later date or dates as may be specified by the rating authority, an allowance equal to five per cent. of the amount payable; but so that where the allowance includes a fraction of a new penny that fraction

shall, if it is less than a half of a new penny, be ignored or, if it is a half, or more than a half, of a new penny, be taken to a new penny.<sup>73</sup>

- (2) Where in pursuance of this section the owner is rated in respect of any hereditaments, the amount due from him in respect of rates shall be recoverable by the rating authority from him, or, where the rates are collected by an agent of his, either from him or from that agent in the same manner and subject to the same conditions in and subject to which rates are recoverable from occupiers of rated hereditaments.
- (3) Every owner who is rated under this section instead of the occupier shall, from time to time, on demand, deliver to the rating authority a list of the occupiers of the hereditaments in respect of which he is so rated, and such particulars with respect to the periods for which any of these hereditaments have been unoccupied, as the authority may require for the purpose of enabling them to determine what amount is properly due from the owner under this section; and if any such owner refuses or neglects to comply with the provision of this subsection, or knowingly delivers to the rating authority particulars which are untrue in any material respect, he shall, in respect of each offence, be liable on summary conviction to a fine not exceeding £500.
- (4) Where an owner who is rated under this section instead of the occupier omits or neglects to pay any such rate, the occupier may pay the same and deduct the amount from the rent due or accruing due to the owner, and the receipt for such rate shall be a valid discharge of the rent to the extent of the rate so paid.
- (5) Notwithstanding that an owner becomes liable to be rated in respect of any hereditaments under this Act instead of the occupier, the name of the occupier shall continue to be inserted in the appropriate column of the rate book, and such occupier shall be deemed to be duly rated for any qualification or franchise.
- (6) Any owner who under this section pays any rate which as between the owner and occupier, the occupier is liable to pay, shall be entitled to be reimbursed by the occupier the amount so paid, and such owner shall, when required, furnish to the occupier a statement in writing showing the amount and particulars of rates paid or payable in respect of the property.
- (7) If the landlord shall fail to supply such particulars after request as aforesaid, his right to recover rent in respect of the premises shall be suspended until the date when such particulars are actually furnished to the tenant.

*Relief of Rates***52 Total exemption of agricultural hereditaments from rates**

No person shall be liable to pay any rates in respect of any agricultural hereditament, or be deemed to be in the occupation thereof for the purposes of such rates, and notwithstanding anything contained in this Act, no such agricultural hereditament shall be included in any rate made in respect of a period beginning on or after the twelfth day of May, one thousand nine hundred and forty-eight.

**53 Amendment of valuation lists**

- (1) Where by reason of any hereditament having become or ceased to be an agricultural hereditament, any amendment is made in the valuation list or supplemental list, in pursuance of section 26 of this Act, the amendment shall, subject to any alteration which may be made therein in consequence of any appeal, have effect for all purposes as from the date on which the hereditament became or ceased to be an agricultural hereditament.

*Consequential Provisions***54 Landlord to make allowance to tenant in certain cases**

Where any agricultural hereditament was let before the eleventh day of May, one thousand nine hundred and forty-eight, or is held over after the expiration of a letting or lease entered into before the eleventh day of May, one thousand nine hundred and forty-eight on terms under which any rates are payable by the landlord of such hereditament, such landlord shall, notwithstanding the terms of such letting, make an allowance to the tenant of a sum equal to the relief from rates in respect of such hereditament given under this Act.

**55 [Repealed]<sup>74</sup>****56 Payment of grants**

The Government contribution under this Part of this Act shall be payable to the rating authorities entitled thereto, or the authorities on whose behalf such rates are collected, at such times and in such manner as the Treasury may direct.<sup>75</sup>

**57 Application of Government grant**

Subject to the provisions of this Part of this Act, all sums received by a rating authority, or authority on whose behalf rates are collected, by way of Government contribution, shall be applicable for the like purposes as the rates would have been applicable if this Act had not been passed.

**58 Government property**

For the purposes of this Part of this Act, any contribution made by the Crown, or any persons or body holding any hereditament in trust for or on behalf of the Crown, in aid of rates in respect of any hereditament occupied by or on behalf of the Crown for public purposes shall be treated as money paid as rates, and in the case of agricultural hereditaments, the value upon which that contribution would, if this Part of this Act had not been passed, have been computed shall be treated as the rateable value thereof.

**59 Valuation list to be conclusive**

In every financial year, the valuation list in force in each rating area shall, for the purpose of any rate during that year, be conclusive evidence of the gross value and of the rateable value of the hereditaments comprised therein, and of the fact that all hereditaments required to be inserted therein have been so inserted.<sup>76</sup>

**60 [Repealed]<sup>77</sup>****61 Adaptation of enactments relating to drainage rates**

- (1) Any provision of any enactment directing the amount of any drainage rate or special drainage rate shall or may be determined by references to the value for rating purposes of any property as appearing in the valuation list for the time being in force, shall have effect as for any reference to that value there were therein substituted a reference to the rateable value thereof.
- (2) Any apportionment of the rateable value of any property which may be necessary for the purpose of determining in manner aforesaid the amount of any such drainage rate shall be made by the Treasury or person or body or persons having power to levy the drainage rate.<sup>78</sup>

**62 [Repealed]<sup>79</sup>****PART III***General***63 Rates due 1st April**

All rates collected by or payable to the Treasury (including the rates levied under the Land Drainage Acts, 1934 and 1939, and any enactment amending those Acts) shall be due and payable on the 1st April in each year.<sup>80</sup>

**63A Rate rebates**

- (1) The Treasury may make regulations enabling a local authority to make a scheme (a “rebate scheme”) providing for the grant of rebates in respect of rates levied by the authority.
- (2) The Regulations shall not have effect unless they are approved by Tynwald.
- (3) The Treasury shall pay to each local authority out of money provided by Tynwald, at such times and in such manner as the Treasury may determine, the amount by which rates levied by and paid to the authority are reduced by the grant of rebates under a rebate scheme.<sup>81</sup>

**64 Discount on rates paid on or before 30th June**

- (1) Subject to subsection (2) of this section, the Treasury shall allow on rates collected by them, and every other rating authority may allow, to any person who shall pay the rate due by him on or before the 30th June in the year for which the rate is levied, a discount, not exceeding five per cent. of the amount of such rate.<sup>82</sup>
- (2) Where such a discount as is referred to in subsection (1) of this section includes a fraction of a new penny that fraction shall —
  - (a) if it is less than a half of a new penny, be ignored; or
  - (b) if it is a half, or more than a half, of a new penny, be taken to a new penny.<sup>83</sup>

**64A Payment by instalments**

[P1967/9/50]

- (1) Any person who is liable to pay any rates in respect of a hereditament occupied as a single dwelling may by notice in writing (an “instalment notice”) to the authority by which the rates are collected elect to pay the rates by instalments in accordance with Schedule 1A to this Act.
- (2) As from the date on which under paragraph 1 of Schedule 1A is the effective date of an instalment notice until the notice ceases to be in force, the rates in respect of the financial year in which that date falls or any subsequent financial year which are charged on that person in respect of that hereditament and fall to be collected by that authority shall be payable by instalments accordingly.
- (3) Sections 30(4) and 64 do not apply to any rates payable by any person at a time when an instalment notice is in force in relation to those rates.<sup>84</sup>

**65 Cost of collection**

The Treasury shall deduct from all rates collected by them the cost of collection thereof before paying the same to the Authority entitled thereto.<sup>85</sup>

**66 Collection of rate**

The Treasury may appoint agents for collecting the rates, the collection of which is to be made by the Treasury; and the Treasury shall require every such agent to give such security as to them shall seem reasonable and sufficient for duly accounting for all moneys to be collected by him as such agent, and the Treasury shall have power to allow to every such agent, out of the rates, such remuneration as shall to them seem reasonable for collecting the same, not exceeding five per centum per annum on the amount collected by him.<sup>86</sup>

**67 Mode of collecting rate**

The Treasury shall provide as part of the collection of rates and for the use of the collectors printed forms and receipt papers, to be contained in books with proper counterfoils; and the collectors shall supply each ratepayer with a form duly filled up with the amount claimed, and shall insert in the counterfoil the date when such form was furnished to each ratepayer.<sup>87</sup>

**68 Collectors' returns and accounts**

The collectors, every year, within four calendar months from the time of the rates becoming due, shall return their accounts to the Treasury in the form set forth in the Sixth Schedule hereto, or in such other form as the Treasury may direct, and shall also return a list of all persons who shall not have paid their rates for the current year.<sup>88</sup>

**69 Collectors in default**

In case any collector shall make default in returning his accounts, or in paying over the money he has received, or, without his default, ought to have received, he shall be proceeded against summarily before a Deemster, and on proof thereof, shall be ordered to return his accounts or to pay over the money he has received, or, without his default, ought to have received.

**69A Notification of change in occupier**

Any person who without reasonable excuse fails, within 28 days of the day on which he begins to be the occupier of a rated property, to notify the rating authority in writing of —

- (a) his name and address, and
- (b) the description of the property in question,

shall be guilty of an offence and liable on summary conviction to a fine not exceeding £500.<sup>89</sup>



**70 Rating of railways**

Any land used only as a railway constructed under the powers of any Act of Tynwald for public conveyance shall be rated in respect of the same, under any town, local government, or improvement Acts, in the proportion of one-fourth part only of the net annual value thereof: Provided always that the foregoing provision shall not apply to a railway or tramway made on any public road, street, or place.

**71 [Repealed]<sup>90</sup>****72 and 73 [Repealed]<sup>91</sup>****74 Churches or chapels not to be liable to rates**

No person shall be rated, or shall be liable to be rated, or to pay any rates, for and in respect of any church, chapel, meeting-house or premises, or such part thereof as shall be exclusively appropriated to public religious worship, or for or in respect of any building solely or principally occupied and used for charitable purposes: Provided always, that no person shall be hereby exempted from any such rates for and in respect of any parts of such church, chapel, meeting-house, or other premises which are not so exclusively appropriated, and from which parts not so exclusively appropriated, such person shall receive any rent, or shall derive profit or advantage: Provided always, that no person shall be liable to any such rates because the church, chapel, meeting-house or other premises, or any vestry rooms belonging thereto, or any part thereof, may be used for a Sunday School or for the charitable education of the poor.

**75 Unfinished buildings or extensions not to pay rates**

Subject to section 3 of the *Rating and Valuation Act 1981*, no buildings or an extension to any existing building valued under a supplemental list shall, whilst unfinished, be liable to the payment of any rate up to the date on which they are first occupied, but shall be liable to the payment of the proportion of the current year's rate from the date of actual occupation.<sup>92</sup>

**76 Effect of Schedules**

The Schedules to this Act shall be construed and have effect as if they were enacted in the body of this Act, and shall be deemed to be part of this Act.

**77 Saving of exemptions and exceptional principles of valuation**

Nothing in this Act shall effect any exemption or deduction from or allowance out of any rate whatever, or any privilege of or provision for being rated on any exceptional principle of valuation.

**78 Saving as to Crown rights**

Nothing in this Act contained shall be construed to make property of the Crown not in the occupation of a subject liable to the payment of local rates, nor otherwise to apply to or affect any rights of Her Majesty, her heirs and successors.

**79 [Repealed]<sup>93</sup>****80 Commencement of Act**

This Act shall come into operation when the Royal Assent thereto has been by the Governor announced to Tynwald, and a certificate thereof has been signed by the Governor and the Speaker of the House of Keys.

**Schedule 1**

[Schedule 1 repealed by Rating and Valuation (Amendment) Act 1991 Sch 3.]

**Schedule 1A**<sup>94</sup>**PAYMENT OF RATES BY INSTALMENTS**

## Section 64A

*Notice under s 64A(1)*

1. (1) An instalment notice may be given by a person liable to pay rates at any time not earlier than 1st February preceding the beginning of a financial year and not later than the latest of —

- (a) 30th April in that year;
- (b) the 28th day after the first occasion on which a demand for rates in respect of that year (or part of it) is served on him in respect of the hereditament in question;
- (c) in a financial year in which he first becomes liable to pay rates in respect of the hereditament, the 28th day after he first became so liable.

(2) The effective date of an instalment notice by any person is the latest of —

- (a) the date on which it is given;
- (b) the date of the first occasion on which a demand for rates in respect of the financial year or part of the financial year in which the notice is given is served on him;
- (c) where the date referred to in (b) above falls after 31st December in the financial year in question, the following 1st April.

*Statement of instalments*

2. (1) Where a valid instalment notice is duly given under paragraph 1, the authority shall —

- (a) in respect of the financial year in which the effective date of the notice falls (or so much of the financial year as falls after that date); and
- (b) in respect of each subsequent financial year until the notice ceases to be in force,

send to that person a statement in writing complying with sub-paragraph (2).

(2) A statement under this paragraph shall specify —

- (a) the number of instalments by which the rates are to be paid in the financial year in question;
- (b) the dates on which those instalments are to become due; and
- (c) the amount of each instalment.

(3) Where the instalment notice is given after the service of a demand for rates for the financial year in which the effective date of that notice falls, the requirements of sub-paragraph (1)(a) shall be treated as satisfied if the demand included the statement required in consequence of the notice.

*Number and date of instalments*

3. (1) The number of instalments specified in a statement under paragraph 2 shall not be less than the following —

- (a) if the effective date of the instalment notice is after 30th April —

$$A - B$$

where —

A = the number of complete months between the effective date and the end of the financial year in which the effective date falls (including, if that date is the first day of a month, that month)

B = 1 (if A = 3) or 2 (if A = 4 or more);

- (b) in any other case, 10.

(2) The date specified in the statement for the first instalment shall be not earlier than 10 days after the date when the statement is sent, and the interval between any 2 instalment dates shall be not less than one month.

*Amount of instalments*

4. (1) Subject to sub-paragraph (2), the amount specified in a statement under paragraph 2 for the instalments payable in a financial year or part of a year shall be equal, except that the authority may round off the amount of any instalment (except either the first or the last) to the nearest 5p and adjust the amounts of the first or last instalment accordingly.

(2) The authority may by a further statement in writing make such adjustments in those amounts as may from time to time be necessary in consequence of any change in the amount the person in question is liable to pay by way of rates in respect of that financial year or part of a year.

*Expiry of notice*

5. (1) An instalment notice shall cease to be in force if the person by whom it is given withdraws it by a further notice in writing to the authority.

- (2) An instalment notice shall cease to be in force if —

- (a) the person by whom it is given ceases to be liable to pay rates in respect of the hereditament in question; or
- (b) any instalment is not paid on or before the date on which it is payable,

and the authority gives notice to that person that, by reason of his ceasing to be so liable or his default, as the case may be, the notice is being treated as cancelled.

(3) On the giving of a notice under sub-paragraph (1) or (2) any amount due by way of rates in respect of the hereditament shall be recoverable as if no instalment notice had been given, but without prejudice to the right to give a fresh instalment notice.

#### *Interpretation*

6. In this Schedule —

“**the authority**”, in relation to an instalment notice, means the authority to which the notice is given;

“**instalment notice**” means a notice under section 64A;

“**rates**” means rates falling to be collected by the authority.

#### **Second Schedule**

[Schedule 2 repealed by GC69/86.]

**Third Schedule<sup>95</sup>**

Section 10

**Third Schedule**

Section 10

[Sch 3 amended by GC69/86.]

Valuation List for the Parish [or rating area] of ..... under the Rating and Valuation Act, 1953

Description of Property	No of Plan	Proprietor	Occupier	Extent in Statute Measure	Houses and Buildings	Gross Value as estimated by Valuing Authority	Rateable Value returned by Valuing Authority	Gross Value as finally determined by Treasury	Rateable Value as finally determined by Treasury	Remarks
				a.r.p.		£	£	£	£	

We do hereby approve the above Valuation List, and certify that in determining the gross and rateable value of the above hereditaments the provisions of the Rating and Valuation Act, 1953, have been duly complied with.

Signed this ..... day of .....19.....

A.B., } Members of  
C.D., } the Treasury

..... Clerk



Valuation List for the Town of.....under the Rating and Valuation Act, 1953

Name of Street or place where Property is situated	Description of Property	Proprietor	Occupier	Gross Value as estimated by Valuing Authority	Rateable Value returned by Valuing Authority	Gross Value as finally determined by Treasury	Rateable Value as finally determined by Treasury	Remarks
				£	£	£	£	

We do hereby approve the above Valuation List, and certify that in determining the gross and rateable value of the above hereditaments the provisions of the Rating and Valuation Act, 1953, have been duly complied with.

Signed this .....day of .....19.....

A.B., } Members of  
C.D., } the Treasury

.....Clerk

**Fourth Schedule<sup>96</sup>****CLASSES OF HEREDITAMENTS AND MAXIMUM RATE OF DEDUCTIONS**

## Sections 2 and 16

Showing the several classes into which the hereditaments inserted in a valuation list in pursuance of this Act are to be divided, and the maximum deductions allowed in the case of each class named.

		<b>Maximum Rate of Deductions</b>
Class 1.	Land without or exclusive of buildings	No deduction.
Class 2.	Dwelling-houses and other buildings, or other buildings, only	20 per cent., or 1-5th.
Class 3.	Cotton, woollen, silk, flax, and fulling mills, corn mills, machine and engineering works, breweries, tanneries, bleaching and dyeing works, and other mills, manufactories, and works not specifically included in this schedule	33 <sup>1</sup> / <sub>3</sub> per cent., or 1-3rd.
Class 4.	Glass and earthenware works, chemical works, blast and smelting furnaces, and works for the manufacture of iron	50 per cent., or one-half.
Class 5.	Mines and quarries to be determined under the provisions of the <i>Rating Act, 1881</i>	
Class 6.	Rateable hereditaments not included in any of the foregoing classes	To be determined in each case according to the circumstances and the general principles of law as amended by this Act.

Provided that if the amount of the rateable value as determined as aforesaid includes a fraction of a pound, the amount of the rateable value shall be increased or reduced, as the case may be, to the nearest complete pound, or if the fraction is 50p the fraction shall be disregarded.



**Fifth Schedule****CLASSES OF MACHINERY AND PLANT TO BE DEEMED TO BE PART OF THE HEREDITAMENT**

## Section 11

1. Machinery and plant (together with the shafting, pipes, cables, wires, and other appliances and structures accessory thereto) which is used or intended to be used, mainly or exclusively in connection with any of the following purposes, that is to say:

- (a) The generation, storage, primary transformation or main transmission of power in or on the hereditament; or
- (b) The heating, cooling, ventilating, lighting, draining, or supplying of water to the land or buildings of which the hereditament consists, or the protecting of the hereditament from fire.

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purpose of heating, cooling, ventilating, lighting, supplying water, or protecting from fire shall not cause it to be treated as falling within the classes of machinery or plant specified in this Schedule.

2. Lifts and elevators mainly or usually used for passengers.

3. Railway and tramway lines and tracks.

4. Such part of any plant or any combination of plant and machinery, including gas holders, blast furnaces, coke ovens, tar distilling plant, cupolas, water towers with tanks, as is, or is in the nature of, a building or structure.

**Sixth Schedule<sup>97</sup>****FORM OF RETURN TO BE MADE BY THE COLLECTORS TO THE TREASURY**

## Section 68

Parish, Town or Village District of .....

<b>Name of Party and Property Rated</b>	<b>Amount of Rate</b>	<b>Time when account delivered to party</b>	<b>Amount received by Collector</b>	<b>Reasons for not having received any Rate</b>

**Seventh Schedule**

[Schedule 7 repealed by Rating and Valuation (Amendment) Act 1991 Sch 3.]



## ENDNOTES

### Table of Legislation History

Legislation	Year and No	Commencement

### Table of Renumbered Provisions

Original	Current

### Table of Endnote References

<sup>1</sup> Definition of “the Appeal Commissioners” inserted by Rent and Rating Appeals Act 1986 Sch 1.

<sup>2</sup> Definition of “Board” repealed by Rent and Rating Appeals Act 1986 Sch 1.

<sup>3</sup> Definition of “the Clerk” (previously “Clerk”) substituted by Rent and Rating Appeals Act 1986 Sch 1.

<sup>4</sup> Definition of “financial year” substituted by Rating and Valuation (Amendment) Act 1991 Sch 1.

<sup>5</sup> Definition of “Gross value” amended by Tithe Act 1985 Sch 1.

<sup>6</sup> Definition of “Mines” amended by Minerals Act 1986 Sch 3.

<sup>7</sup> Definition of “Owner” amended by Rating and Valuation (Amendment) Act 1981 Sch.

<sup>8</sup> Definition of “Prescribed” amended by GC69/86.

<sup>9</sup> Definition of “Rating authority” amended by GC69/86.

<sup>10</sup> Definition of “rateable value” substituted by Rating and Valuation Act 1973 s 1 and amended by Rating and Valuation (Amendment) Act 1991 Sch 3.

<sup>11</sup> Definitions of “Tithes” and “Tithe rent charge” repealed by Tithe Act 1985 Sch 1.

<sup>12</sup> Definition of “The Treasurer” repealed by Treasury Act 1985 Sch 3.

<sup>13</sup> Subs (1) amended by GC69/86.

<sup>14</sup> Subs (2) repealed by Rating and Valuation (Amendment) Act 1976 Sch 3.

<sup>15</sup> S 4 amended by GC69/86.

<sup>16</sup> S 5 amended by GC69/86.

<sup>17</sup> S 6 amended by GC69/86.

<sup>18</sup> S 7 amended by GC69/86.

<sup>19</sup> Subs (1) amended by GC69/86.

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- <sup>20</sup> Para (2) repealed by Tithe Act 1985 Sch 1.
- <sup>21</sup> S 10 amended by GC69/86.
- <sup>22</sup> Subs (2) amended by GC69/86.
- <sup>23</sup> Subs (4) amended by Governor's General Functions (Transfer) Act 1980 Sch 1 and by GC69/86.
- <sup>24</sup> S 14 repealed by Tithe Act 1985 Sch 1.
- <sup>25</sup> S 16 amended by Decimal Currency (Isle of Man) Act 1970 s 9.
- <sup>26</sup> S 17 amended by GC69/86 and by Rating and Valuation (Amendment) Act 1991 s 7.
- <sup>27</sup> S 18 amended by GC69/86.
- <sup>28</sup> S 20 amended by Decimal Currency (Isle of Man) Act 1970 s 9 and by GC69/86.
- <sup>29</sup> S 21 amended by GC69/86.
- <sup>30</sup> Para (5) amended by GC69/86.
- <sup>31</sup> S 24 amended by Rating and Valuation (Amendment) Act 1981 Sch, by GC69/86, by Rent and Rating Appeals Act 1986 Sch 1, by GC192/86 and by SD155/10 Sch 11.
- <sup>32</sup> S 25 amended by GC69/86 and by Rent and Rating Appeals Act 1986 Schs 1 and 2.
- <sup>33</sup> S 26 substituted by Rent and Rating Appeals Act 1986 Sch 1.
- <sup>34</sup> S 27 amended by GC69/86.
- <sup>35</sup> Subs (1) amended by GC69/86 and by Rating and Valuation (Amendment) Act 1991 Sch 1.
- <sup>36</sup> Subs (2) amended by GC69/86.
- <sup>37</sup> Subs (3) amended by GC69/86.
- <sup>38</sup> Subs (4) amended by GC69/86.
- <sup>39</sup> Subs (5) repealed by GC69/86.
- <sup>40</sup> Subs (6) amended by GC69/86.
- <sup>41</sup> Subs (7) amended by Rent and Rating Appeals Act 1986 Sch 1.
- <sup>42</sup> Subs (1) amended by GC69/86.
- <sup>43</sup> Subs (2) amended by GC69/86.
- <sup>44</sup> S 30 substituted by Rating and Valuation (Amendment) Act 1991 s 2.
- <sup>45</sup> S 31 amended by GC69/86.
- <sup>46</sup> S 32 amended by Rent and Rating Appeals Act 1986 Sch 1 and by GC69/86.
- <sup>47</sup> S 33 amended by GC69/86.
- <sup>48</sup> S 34 amended by GC69/86.
- <sup>49</sup> Subs (2) amended by GC69/86.
- <sup>50</sup> S 39 amended by Rating and Valuation (Amendment) Act 1991 s 10.
- <sup>51</sup> S 40 amended by Rent and Rating Appeals Act 1986 Sch 1.
- <sup>52</sup> S 41 amended by Rent and Rating Appeals Act 1986 Sch 1.
- <sup>53</sup> S 42 amended by Rating and Valuation Act 1973 s 8 and by GC69/86.
- <sup>54</sup> S 43 amended by GC69/86 and by SD352/09.
- <sup>55</sup> S 44 amended by High Court Act 1991 Sch 5.
- <sup>56</sup> S 46 amended by GC69/86.
- <sup>57</sup> Para (a) repealed by Rating and Valuation (Amendment) Act 1991 Sch 3.
- <sup>58</sup> Para (b) repealed by Highways Act 1986 Sch 9.

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- <sup>59</sup> Para (c) repealed by Electricity Act 1984 Sch 4.
- <sup>60</sup> Para (d) repealed by Agricultural (Miscellaneous Provisions) Act 2008 Sch.
- <sup>61</sup> Para (e) substituted by Burials Act 1986 Sch 5.
- <sup>62</sup> Para (f) repealed by Fire Services Act 1984 Sch 3.
- <sup>63</sup> Subs (1) amended by Rating and Valuation (Amendment) Act 1991 Sch 3. Para (g) substituted by Sewerage Act 1999 Sch 4.
- <sup>64</sup> Subs (2) substituted by Local Government (Rating) Act 1971 s 2 and amended by GC69/86 and by Rating and Valuation Act 1991 Sch 1.
- <sup>65</sup> Subs (1) amended by Tithe Act 1985 Sch 1.
- <sup>66</sup> Subs (2) substituted by Rating and Valuation Act 1970 Sch and amended by Rating and Valuation (Amendment) Act 1991 Sch 3.
- <sup>67</sup> Subs (3) repealed by Rating and Valuation (Amendment) Act 1991 Sch 3.
- <sup>68</sup> Subs (4) repealed by Rating and Valuation Act 1970 Sch.
- <sup>69</sup> Subs (5) amended by GC69/86.
- <sup>70</sup> Subs (6) repealed by Employment Act 1991 Sch 11.
- <sup>71</sup> Subs (8) repealed by Rating and Valuation Act 1970 s 3.
- <sup>72</sup> S 50A repealed by Rating and Valuation (Amendment) Act 1991 s 8.
- <sup>73</sup> Subs (1) amended by GC24/71 and by Rating and Valuation (Amendment) Act 1976 s 3.
- <sup>74</sup> S 55 repealed by Rating and Valuation (Amendment) Act 1991 Sch 3.
- <sup>75</sup> S 56 amended by Treasury Act 1985 Sch 2.
- <sup>76</sup> S 59 substituted by Water Act 1991 Sch 8.
- <sup>77</sup> S 60 repealed by Water Act 1991 Sch 9.
- <sup>78</sup> Subs (2) amended by GC69/86.
- <sup>79</sup> S 62 repealed by Registration of Electors Act 1984 Sch 2.
- <sup>80</sup> S 63 amended by GC69/86 and by Rating and Valuation (Amendment) Act 1991 Sch 1.
- <sup>81</sup> S 63A inserted by Rating and Valuation (Amendment) Act 1991 s 3.
- <sup>82</sup> Subs (1) amended by GC69/86 and by Rating and Valuation (Amendment) Act 1991 s 4.
- <sup>83</sup> S 64 substituted by Rating and Valuation (Amendment) Act 1976 s 4.
- <sup>84</sup> S 64A inserted by Rating and Valuation (Amendment) Act 1991 s 5.
- <sup>85</sup> S 65 amended by GC69/86.
- <sup>86</sup> S 66 amended by GC69/86.
- <sup>87</sup> S 67 amended by GC69/86.
- <sup>88</sup> S 68 amended by GC69/86.
- <sup>89</sup> S 69A inserted by Rating and Valuation Act 1991 s 6.
- <sup>90</sup> S 71 repealed by Rating and Valuation (Amendment) Act 1991 Sch 3.
- <sup>91</sup> Ss 72 and 73 repealed by Tithe Act 1985 Sch 1.
- <sup>92</sup> S 75 amended by Rating and Valuation (Amendment) Act 1981 Sch.
- <sup>93</sup> S 79 repealed by Rating and Valuation (Amendment) Act 1991 Sch 3.
- <sup>94</sup> Sch 1A inserted by Rating and Valuation (Amendment) Act 1991 Sch 2.

<sup>95</sup> Sch 3 amended by GC69/86.

<sup>96</sup> Sch 4 amended by Decimal Currency (Isle of Man) Act 1970 s 9.

<sup>97</sup> Sch 6 amended by GC69/86.